



**Board of Education
Office of Internal Audit
FY23 Quarter 3 Work Plan
Update**

This workplan update provides information on the Office of Internal Audit activities from July 1, 2022 through March 31, 2023. This includes any audit reports issued during this period, the status of current audit projects, and a list of planned audits not yet started.

BALTIMORE COUNTY PUBLIC SCHOOLS

Darryl L. Williams, Ed.D. ♦ Superintendent ♦ 6901 North Charles Street ♦ Towson, MD ♦ 21204

Office of Internal Audit
Andrea Barr
Chief Auditor

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TO: Members of the Audit Committee

FROM: Andrea Barr, Chief Auditor

DATE: April 11, 2023

SUBJECT: Office of Internal Audit – FY23 Quarter 3 (Q3) update

This FY23 Q3 update provides information on the Office of Internal Audit activities from July 1, 2022 through March 31, 2023. This includes any audit reports issued during this period, the status of current audit projects, and a list of planned audits not yet started.

The start and completion for each audit project is an estimate because future circumstances may delay project begin dates and report issuance dates, such as:

- delays in receiving data for review,
- the number and nature of findings that require further evaluation, and
- additional discussions with management to demonstrate the validity of our findings and recommendations for improvement are necessary.

Additionally, as we progress with the update and refinement of our risk assessment, some projects may become more critical to complete than others, creating a shift in project prioritization. Consequently, project start, and end dates become revised based on the updated prioritization of planned projects and the need to complete unplanned projects.

All audit reports issued as of March 31, 2023 have been posted to our webpage. Additionally, we provide regular updates about our projects at each Audit Committee meeting and are happy to respond to any questions that you may have at any time throughout the year related to our audit activities.

Also, please be aware that we issued a report under a separate cover related to the administration of the fraud, waste, and abuse hotline and the investigations that were completed from July 1, 2022 through March 31, 2023.

The Office of Internal Audit would like to extend its gratitude and appreciation to the Board, the Audit committee, the Superintendent and his cabinet, and all members of BCPS management and staff for providing cooperation and input into the development of our risk-based audit plan and for supporting the general mission of the office throughout the year.

Plan Summary

Work Plan Approval	Annually, the Office of Internal Audit submits its strategic work plan to the Board of Education of Baltimore County Audit Committee for its review and approval.	Delivery of Services	The Office of Internal Audit will maintain the Audit Services Unit and the Investigative Unit in the delivery of its services to the Board and school system.
Vision and Mission	The Office of Internal Audit developed its vision and mission to ensure alignment with the Board and school system's objectives.	Non-Salary Budget Request	The Office of Internal Audit FY23 non-salary budget is \$50,679. A similar non-salary budget request is anticipated for FY24.
Goals and Strategies	The Office of Internal Audit will continue to focus on its goals of integrity, quality, and efficiency.	Meetings	The Office of Internal Audit routinely meets with stakeholders to provide project status updates and other relevant information.
Available Resource Hours	The Office of Internal Audit has a total of 15,285 available resource hours in FY23 and is projected to have 15,360 in FY24.		

FY23 Office of Internal Audit Workplan				Status as of 03/31/23
FY23 Fraud, Waste, and Abuse Hotline Administration: The Office of Internal Audit will continue to administer the fraud hotline and investigate any allegations related to fraud, waste, and abuse to ensure a culture of integrity, quality, and effectiveness.				Refer to separate report issued as of March 31, 2023.
FY23 Internal Audit Projects by Division				
OVERALL OBJECTIVE FOR ALL FY23 PROJECTS: To review the objectives, risks and controls related to the Audit Focus areas. Specific audit objectives will be determined during the planning phase of each project.				
#	Entity	Audit Focus Area	Risk Level	
Division of Chief of Staff				No audits planned in FY23
Division of Fiscal Services				
1 ¹	Office of Payroll	Audit of Summer Payroll	H	Report issued on November 4, 2022
2	Office of Purchasing	Contracts, agreements, and leases	M	Report issued on March 15, 2023
Division of Curriculum and Instruction				
3	Office of ESOL & World Languages	ESOL new immigrant registration/enrollment	H	Report issued on February 17, 2023
4	Office of Career & Technical Education & Fine Arts	CTE accreditation	H	Not started
5	Office of Educational Opportunities	Homeschool program	L	Report issued on November 30, 2022
6	Office of Educational Opportunities	Magnet program admissions process	M	Report issued on September 30, 2022
7	Office of Special Education	Special Education dispute resolution	H	Planning
8	Office of Social and Emotional Support	Student enrollment/registration process and related professional development	H	Reporting
9	Office of Health Services	Programs and services to prevent/mitigate health barriers to learn	M	Planning
10	Office of Pupil Personnel Services and Responsive Student Programming	Student residency and shared domicile processes	M	Reporting

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#	Entity	Audit Focus Area	Risk Level	
Division of Human Resources				
11	Office of Staffing	Recruitment, hiring, and retention processes for certificated staff	H	Fieldwork
12	Office of Temporary Services	Hiring processes for temporary employees: Summer Program and Substitutes	H	Deferred
13	Office of Certification	MSDE certification process	H	Reporting
14	Office of Benefits, Leaves, and Retirements	Employee wellness programs	L	Deferred
15	Office of Equal Employment Opportunity	Discrimination claims process and ADA accommodations	H	Deferred
Division of Information Technology				
16 ¹	Department of Network Support Services	IT security	H	Reporting
17	Department of Instructional Technology	Maintenance of student data (applications and reporting)	H	Fieldwork
18	Information Security Officer	Oversee the cloud environment and SAS applications	H	Not started
Deputy Superintendent				
19	Office of School Safety	SRO program	L	Report issued on March 15, 2023
20	Office of School Safety	School safety measure programs	M	Deferred
21	Office of Facilities Operations	Use of Facilities Program	L	Fieldwork
22	Office of Facilities Construction and Improvement	Change Orders: Consultants, Construction Managers, and Contractors	M	Planning
23	Office of Transportation	Bus routes	H	Deferred
24	Office of Transportation	Bus Contractor Management	H	Not started
Office of Law				
25 ¹	Office of Law	Records Management	H	Report issued on August 22, 2022

¹ Denotes FY22 Carryover Project

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#	Entity	Audit Focus Area	Risk Level	
FY23 Unplanned/Special Projects				
1	Office of Third-Party Billing	Assist with MSDE required self-monitoring tests	Not assessed	Report issued on January 30, 2023
2	Division of Human Resources; Office of Payroll	Review of potential overpayments to all union and non-represented groups	Not assessed	Fieldwork
3	Office of Family & Community Engagement	Certification of Student Member of the Board (SMOB) voting results	Not assessed	Completed on March 24, 2023
FY23 General Office Responsibilities: The Office of Internal Audit will continue to complete required general office responsibilities such as: implement a new cloud-based software application, Teammate+, as well as attend regularly scheduled meetings and relevant staff development activities.				Ongoing